

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.230 Motor Fuel Consumed by Distributors, Special Fuel Consumed by Suppliers and Fuel Consumed by Receivers

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500
MOTOR FUEL TAX**

Section 500.230 Motor Fuel Consumed by Distributors, Special Fuel Consumed by Suppliers and Fuel Consumed by Receivers

- a) Distributors are required to pay the tax on all motor fuel (of the type they are required by the second paragraph of Section 5 of the Motor Fuel Tax Law to report to the Department when filing a return), except dyed diesel fuel used by distributors for non-highway purposes, used or consumed by them, whether for taxable or nontaxable purposes. If the motor fuel is consumed for statutory nontaxable purposes, a claim for credit or refund may thereafter be filed as provided by the Motor Fuel Tax Law and on the form prescribed by the Department for that purpose.

- b) Suppliers are required to pay the tax on all special fuel, except dyed diesel fuel used by the suppliers for non-highway purposes, used or consumed by them, whether for taxable or nontaxable purposes. If the special fuel is consumed for statutory nontaxable purposes, a claim for credit or refund may thereafter be filed as provided by the Motor Fuel Tax Law and on the form prescribed by the Department for that purpose.

- c) Receivers are required to pay tax on all fuel, as defined by Section 1.19 of the Motor Fuel Tax Law, used or consumed by them.

- d) In addition to the daily gallonage requirements of Section 500.205, distributors, suppliers and receivers are required to keep detailed records of all motor fuel and fuel withdrawn from storage facilities for highway and nonhighway use by the distributor, supplier and receiver. This information must contain the following information:
 - 1) Date of withdrawal.
 - 2) Number of gallons by fuel type.
 - 3) Description of vehicle or equipment into which the fuel or motor fuel was delivered.
 - 4) Unit number, license plate number, or vehicle identification number (VIN) of the vehicle or equipment.
 - 5) Detailed description of the purpose for which the fuel or motor fuel was used.

(Source: Amended at 36 Ill. Reg. 6677, effective April 12, 2012)